

Minnesota Property Tax Appeals

Who can file an appeal?

Anyone can file an appeal who has a right, title, or interest in the property. Lynn represents a wide-range of property owners, investors, managers, and tenants in property tax appeals.

What are the primary reasons to appeal?

The primary reasons to appeal property taxes are: (1) the assessment is too high, (2) the property is misclassified, or (3) the property is exempt.

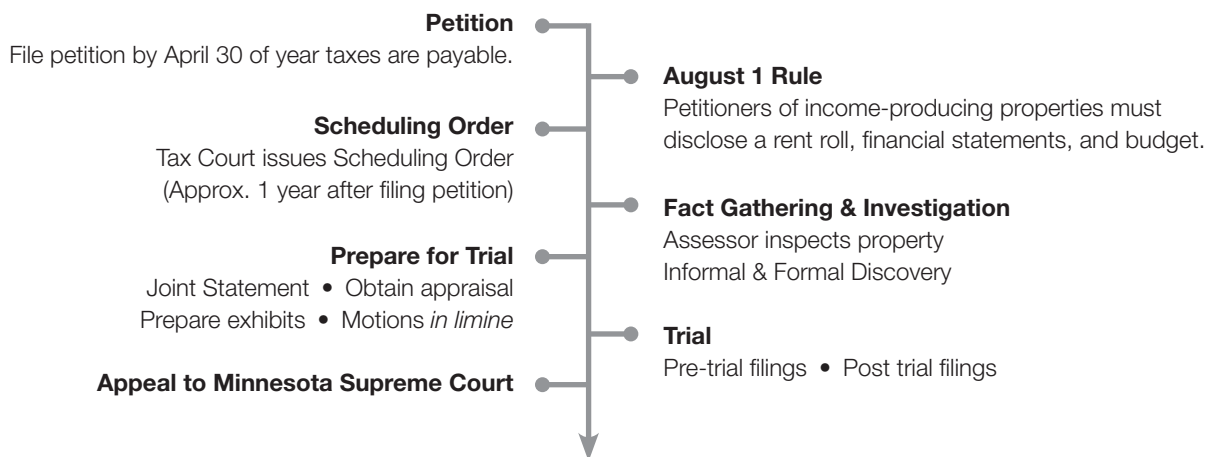
What are key dates in Minnesota for filing property tax appeals?

January 2	Assessment date
February 1	Exemption application deadline
April 30	Deadline to appeal taxes payable in the current year
May 15*	First-half property taxes due
August 1	Mandatory disclosure deadline for income producing property
October 15*	Second half of property taxes due

**Except in limited circumstances, a property owner must pay the property taxes in a timely manner to maintain a property tax appeal.*

What does the appeal process look like?

All property tax appeals start with the filing of a property tax petition. What follows is a diagram of the entire life of a property tax petition.



How long does the appeal process take?

Appealing property taxes takes approximately one to two years from the time a petition is filed until it is resolved.

Will my case go to Tax Court?

Yes, all property tax petitions are filed with the District Court in the district where the property is located, and then transferred to the Tax Court.

Will my case go to trial?

The vast majority of property tax cases settle. That said, we have the resources and experience to try cases before the Minnesota Tax Court and, if necessary, appeal them to the Minnesota Supreme Court.

Questions?

Contact Lynn Linné (*see reverse*).

About Lynn

Lynn assists clients in lowering their property tax assessed values and challenging their classification and/or exemption status. She has experience working with numerous types of properties, including corporate headquarters, big-box retail, shopping retail centers, office properties, banks, airport properties, hospitals, senior living facilities and industrial/warehouse properties.

Before joining Fredrikson & Byron, Lynn was a judicial law clerk with the Minnesota Tax Court, where she gained significant knowledge in both substantive and procedural matters involving all types of state and local tax disputes.

Lynn is licensed in both Minnesota and Wisconsin, and has successfully represented clients before local administrative agencies, the Minnesota Tax Court, the Minnesota Supreme Court, and Wisconsin Circuit Courts. She is also a Council Member and the Past-Chair of the Minnesota State Bar Association, Tax Section.

Representative Experience

Successfully negotiated a multi-year settlement for a major retail center that reduced the assessed value by more than \$19.5 million and resulted in a tax savings in excess of \$700,000.

Successfully negotiated a multi-year settlement for an older, unique office property that resulted in an overall reduction in assessed value of over \$6.5 million and a tax savings of approximately \$235,000.

Successfully appealed the classification of a Golf Course from a commercial classification to a golf course classification, saving the client over \$90,000 in taxes.

Successfully appeals the assessed value of a Continuing Care Retirement Community, resulting in tax savings to the client of nearly \$1 million.

Appealed assessment of centrally assessed property to Tax Court and negotiated a multi-million-dollar reduction in value.

Negotiated the exemption status of property owned by a group home on the basis that the group home was an institution of purely public charity and the property was used in furtherance of the group home's charitable purpose.

Education & Admissions

Education

William Mitchell College of Law, J.D., 2013, *magna cum laude*

Gustavus Adolphus College, B.A., 2010, *magna cum laude*

Bar Admissions

Minnesota, 2013

Wisconsin, 2017

Professional Activities

Minnesota State Bar Association, Tax Law Section, Vice-Chair, 2017-2018; Chair, 2018-2019; Council Member, 2019-present

Member, Institute for Professionals in Taxation

Member, American Bar Association, Tax Section

Annual Tax Institute, Minnesota CLE, Course Chair, 2018; Planning Committee, 2019-present

Property Tax Seminar, Minnesota CLE, Course Chair, 2020-2023

Contact Info



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